

# Memorandum



**Date:** July 24, 2007

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

Agenda Item No. 12(A)(2)

**From:** George M. Burgess  
County Manager

**Subject:** Setting of Proposed FY 2007-08 Millage and Special Assessment Rates and  
Scheduling of the Public Budget Hearings

## Recommendation

It is recommended that the Board approve the proposed millage and special assessment rates included in the FY 2007-08 Proposed Budget for use in preparing the "Notice of Proposed Property Taxes" to be mailed to all property owners in August.

## Background

State law requires that all property owners be advised of proposed property taxes along with notification of public budget hearings. The Property Appraiser will mail required notices to all property owners in August using proposed tax rates adopted by all taxing authorities in Miami-Dade County. The rates you set for millage rates, special benefit districts, and for special assessments will be used in the notice and will effectively represent the ceiling for all Miami-Dade taxes and fees that appear on the tax bill. As the Board is aware, millage rates and fees cannot be raised at the first budget hearing without again notifying all affected property owners by mail. At the second public budget hearing, millage rates cannot be increased above those adopted at the first budget hearing.

The millage rates included in the FY 2007-08 Proposed Budget conform to the property tax relief legislation adopted last month by the State Legislature. The statutes require Miami-Dade County to reduce the Countywide and Library District budgets by the equivalent of rollback plus an additional nine (9) percent reduction for FY 2007-08. UMSA will be treated as a municipality and based on our performance over the past five years measured by per capita tax levies, that budget will be reduced by rollback plus an additional five (5) percent. The Fire District budget will be reduced by rollback plus an additional three (3) percent. The maintenance of effort payment to the Public Health Trust will be held harmless by being removed from the calculation of rollback and then added back for purposes of setting the millage rate.

The Board may adopt millage rates higher than those dictated by the newly adopted legislation for inclusion in the TRIM notices by a simple majority. However, at the budget hearings in September, the Board of County Commissioners may only override these millage rates up to rollback by a two-thirds vote and may only set the millage rates above rollback up to flat millage rates by a three-fourths vote. Setting of a millage rate higher than in the previous year will now require a referendum. The penalty for violating these standards is the loss of state revenue from the local government half-cent sales tax for a period of twelve months.

As indicated in Attachment 1, the FY 2007-08 Proposed Budget recommends that the millage rates be set as follows:


- Countywide services (for operating purposes): 4.5796 mills
- Unincorporated Municipal Service Area (UMSA) services: 2.0416 mills
- Fire-Rescue District services (for operating purposes): 2.2067 mills
- Miami-Dade Library System services 0.3842 mills.

The total millage rate of 9.5391 (including debt service millages) represents a 1.945 mills decrease from the FY 2006-07 combined millage rate and 2.175 mills less than the FY 2005-06 combined millage rate. The total millage rate of 9.5391 mills is the lowest since FY 1982-83. Attachment 2 indicates the 2007 Certified Tax Roll values for each of our taxing jurisdictions. Countywide ad-valorem revenue is decreased by \$66.992 million, unincorporated area ad-valorem revenue is decreased by \$7.5 million, Fire-Rescue District ad-valorem revenue is decreased by \$6.833 million, and Library System ad-valorem revenue is decreased by \$7.718 million from the budgeted revenues for FY 2006-07.

The recommended millage rates for countywide and Fire Rescue District voter-approved debt are recommended to remain at 0.285 mills and 0.042 mills, respectively, to meet all debt service requirements. As established in FY 2003-04, 0.105 of the Countywide operating millage rate continues to be used to fund an Emergency Contingency Reserve that will provide for emergencies and other exigencies that cannot be addressed through historical methods.

The County cannot hold either of its budget hearings on the date selected by the School Board, which has selected August 1 and September 5, 2007. The County's public budget hearings have been scheduled for 5:01 p.m. on Thursday, September 6, 2007, and Thursday, September 20, 2007, in the Commission Chambers. Those dates will be provided to the municipalities, who cannot hold their budget hearings on the same date as the County or the School Board.

Attachments



Director, Office of Strategic Business Management

cmo17307

# Attachment 1

TAX ROLLS				
Taxing Unit	Value per Mill of Taxable Property in 2006	Net Change in Value Due to Reassessment	Increased Value Due to New Construction	Value per Mill of Taxable Property in 2007
Countywide	\$208,137,411	\$31,471,058	\$5,728,947	\$245,337,415
Miami-Dade Fire Rescue Service District	126,061,534	18,511,793	4,235,193	148,808,520
Miami-Dade Public Library System	188,502,185	28,508,356	5,612,333	222,622,874
Unincorporated Municipal Service Area	67,059,661	9,468,456	1,456,764	77,984,881

## Notes:

1. Tax roll figures are current certified roll values as of July 1, 2007.
2. The "new construction" column is more precisely titled "current year net new taxable value" which according to the Florida Department of Revenue definition is new construction + additions + improvements increasing value by at least 100% + annexations + total tangible personal property taxable value in excess of 115% of the previous year's total taxable value - deletions

## Attachment 2

MILLAGE TABLE			
Taxing Unit	FY 2006-07 Actual Millage	FY 2007-08 Proposed Millage Rates	Difference
Countywide Operating	5.6150	4.5796	-1.0354
Miami-Dade Fire Rescue Service District	2.6090	2.2067	-0.4023
Miami-Dade Public Library System	0.4860	0.3842	-0.1018
Total Millage Subject to 10 Mill Cap	8.7100	7.1705	-1.5395
Unincorporated Municipal Service Area (UMSA)	2.4470	2.0416	-0.4054
<b>Sum of Operating Millages</b>	<b>11.1570</b>	<b>9.2121</b>	<b>-1.9449</b>
Voted Millages -- Debt Service			
Countywide	0.2850	0.2850	N/A
Fire Rescue District Special Obligation Bond	0.0420	0.0420	N/A
<b>Sum of Operating and Debt Millages</b>	<b>11.4840</b>	<b>9.5391</b>	<b>N/A</b>

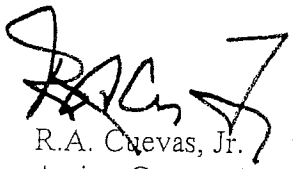


# MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

DATE: July 24, 2007

FROM:   
R.A. Cuevas, Jr.  
Acting County Attorney

SUBJECT: Agenda Item No. 12(A)(2)

Please note any items checked.

- ☐ "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Bid waiver requiring County Manager's written recommendation
- ☐ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☒ Housekeeping item (no policy decision required)
- ☐ No committee review

Approved \_\_\_\_\_ Mayor

Veto \_\_\_\_\_

Override \_\_\_\_\_

Agenda Item No. 12(A)(2)

7-24-07

RESOLUTION NO. \_\_\_\_\_

RESOLUTION SETTING THE PROPOSED FY 2007-08  
MILLAGE AND SPECIAL ASSESSMENT RATES AND  
SETTING THE DATE, TIME AND LOCATION OF THE  
PUBLIC BUDGET HEARINGS

**WHEREAS**, Section 200.065, Florida Statutes, requires that each taxing authority advise the property appraiser of its proposed millage and special assessment rates within 35 days of certification of value so that the information can be included in the notice of proposed property taxes mailed to property owners in August and also establishes and describes the requirement that the governing body of each taxing authority hold public hearings on the tentative budget and proposed millage rates; and

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that the proposed millage and special assessment rates are approved as reflected in the attached memorandum for transmittal to the Property Appraiser and that the FY 2007-08 public budget hearings are scheduled for September 6, 2007, and September 20, 2007, at 5:01 p.m. in the Commission Chambers.

The foregoing resolution was offered by Commissioner  
who moved its adoption. The motion was seconded by Commissioner  
and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman	
Barbara J. Jordan, Vice-Chairwoman	
Jose "Pepe" Diaz	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this  
24<sup>th</sup> day of July, 2007. This resolution shall become effective ten (10) days after the date  
of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only  
upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



R. A. Cuevas, Jr.